

EXHIBIT 23

Tue, Aug 7, 2007 11:01 AM

Subject: Re: Copart SOV

Date: Wednesday, September 1, 2004 5:04 PM

From: Patrice.G.Mcintyre@marsh.com

To: <simon.rote@copart.com>

Cc: <Mike.Finigan@marsh.com>

Conversation: Copart SOV

Simon,

Thanks for sending the new SOV. Per our subsequent conversation and your further instruction, I have amended your document as follows:

Yard #36 - change building value from \$450,000 to \$750,000

Yard # 78b [Pittsburgh] - Add \$100,000 as building value

Yard #601 - Add \$1,000,000 as building value

Note: All other new locations indicated that show no values, nothing there yet.

Attached please find a copy of the amended SOV in accordance with the above changes. Revised total insurable values is \$405,005,279

(See attached file: Statement of Values 9-1-04.xls)

Thanks,
Patrice

simon.rote@copart
.com@Internet

09/01/2004 11:00
AM

Patrice G
Mcintyre/SFO-CA/US/Marsh/MMC@MMC

To

cc

Copart SOV

Subject

Patrice, FINALLY here is a revised SOV.

Thanks,

Simon

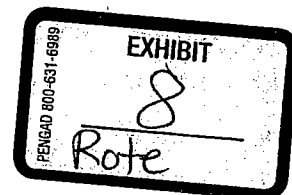
----- Original Message -----

From: "Yvette M. Garrett" <yvette.garrett@copart.com>

To: "Simon.Rote@Copart.Com (E-mail)" <simon.rote@copart.com>

Sent: Wednesday, September 01, 2004 10:47 AM

Subject: Here it is if you need to print it.



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(See attached file: Statement of Values as of 083004.xls)